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March 15, 2012

Mr. Daniel T. Buckley
Sr. Campaign Finance Analyst
Reports Analysis Division
Federal Elections Commission
999 E Street, NW
Washington, DC 20463

Dear Mr. Buckley:

Subject: Year End Report (12/1/11-12/31/11)

Our client, United Association Political Education Committee (UAPEC), has instructed us to respond to your notice dated February 13, 2012. We have enclosed a copy of that notice for your convenience.

Please be advised that the receipt from "Plumbers and Pipefitters Local Union 51 Political Action Committee" was erroneously reported as a transfer. An amended report will be filed to correct this item. The transfer from "Plumbers Local Union No. 24 Political Action Committee" should have been reported as a transfer from "Plumbers Local 14 PAC Fund (Plumbers Local 24). This will also be corrected in the amended report.

If you should have any further questions, please contact me.

Sincerely,

Jerome J. Robertson, CPA
